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Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA DIVISION

In re

THE LITIGATION PRACTICE GROUP P.C.,

Debtor.

Case No. 8:23-bk-10571-SC

Chapter 11

OMNIBUS DECLARATION OF
RICHARD A. MARSHACK, CHAPTER
11 TRUSTEE, IN SUPPORT OF
APPLICATIONS FOR ALLOWANCE
OF FEES AND COSTS

Date: September 24, 2024
Time: 10:00 a.m.
Ctrm: 5C - ViaZoom

I, RICHARD A. MARSHACK, declare and state as follows:

1. I am the Chapter 11 Trustee for the Bankruptcy Estate of The Litigation Practice Group, P.C. (“Debtor” or “LPG”). I have personal knowledge of the facts set forth herein, and if called upon to do so, could and would competently testify to those facts.

2. I make this Declaration in support of the Applications for Allowance of Fees and Costs (the “Fee Applications”) filed by the professionals as detailed below (collectively the “Professionals”), seeking compensation and reimbursement of expenses in this case.

3. On August 7, 2024 as Dk. No. 1489, the Court entered an order authorizing the retention and appointment of Nancy B. Rapoport as the fee examiner (“Examiner”) in this case. Examiner has completed its review and provided comments in its report (“Examiner’s Report”) related to the Fee Applications and those comments are included below.

4. I have reviewed the Fee Applications and have the following comments as detailed below (including terms for conditional deferred payments and holdbacks):

| Dk. 1617 | Marshack Hays Wood LLP General Counsel for Trustee | <u>Fees/Expenses Requested</u> | <u>Fees/Expenses after Examiner reduction of \$499 and 5% deferred payment of \$66,617.60</u> | <u>Trustee’s request to pay with 10% holdback</u> |
|-------------|---|------------------------------------|---|---|
| | | \$1,332,851.00 \$46,897.69 | \$1,265,734.40 \$46,897.69 | \$1,139,160.96 \$46,897.69 ----- \$1,186,058.65 |

Trustee’s Comments: I have no objection to the reduced fee and 100% of the expense request of Marshack Hays Wood LLP (“MHW” and “MHW Application”) in the amounts of \$1,265,734.40 and \$46,897.69, respectively. As set forth in the chart above, MHW has agreed to a conditional deferred payment of 5% of its fees and shall be entitled to receive such payment if and when an additional \$6,000,000 is deposited collectively into the Estate and/or the Liquidation Trust which was created upon confirmation of the plan of reorganization (“MHW Conditional Deferred Payment”). Further, MHW has agreed to a 10% holdback pending final fee applications. I believe that the fees are reasonable under the circumstances, as set forth in the Examiner’s Report, and substantial results have been achieved.

| Dk. 1621 | Dinsmore & Shohl LLP Special Counsel for Trustee | <u>Fees/Expenses Requested after reductions as requested by Examiner of \$169,460.75</u> | <u>Allowed Fees/Expenses (no further reductions)</u> | <u>Proposed Payment</u> |
|-------------|---|--|--|--|
| | | \$4,745,825.25 \$57,379.11 | \$4,745,825.25 \$57,379.11 | \$4,745,825.25 \$57,379.11 ((\$650,000) deferred (see below)) ----- \$4,153,204.36 |

Trustee’s Comments: Dinsmore & Shohl LLP (“DS” and “DS Application”), the Official Creditor Committee and I have reached an agreement concerning the Dinsmore Application, as evidenced in a Stipulation filed with the Court on September 17, 2024 (Dkt. No. 1698). The Stipulation details a conditional deferred payment in the amount of \$650,000 (“DS Conditional Deferred Payment”) which is paid upon reaching a milestone of securing an additional cash recovery to the Liquidating Trust of \$6M, post effective date of the plan. I support this

resolution and agreement. I have no objection to the reduced fee and 100% of the expense request of DS, as set forth in the chart above, in the amounts of \$4,745,825.25 and \$57,379.11, respectively. I believe that the fees are reasonable under the circumstances, substantial results have been achieved (as detailed below), Dinsmore included a 9% reduction in its fee application and, as noted by the Examiner, their billing rates are 35% below market. Other factors I considered in reviewing the DS Application include: DS has represented the Estate for more than 15 months without payment (and it could be as long as 17 months once payments are made); this was a very risky case at inception with asserted \$168,000,000 of secured debt, and the managing partner at DS, Christopher Celentino, advised me that he doesn't bill half of his time. Further, DS agreed to further reduction of \$170,460.75 as set forth in the Examiner's Report: "*Dinsmore & Shohl LLP's filed Fee Application also reflects a separately agreed-to voluntary reduction. Before it submitted the fee application to the Fee Examiner, Dinsmore took a rate reduction of approximately \$51,000.00 for Attorneys Celentino, Ghio, and certain other professionals' time, as well as an overall voluntary reduction of \$223,990.00 for all timekeepers; when added to the Fee Examiner's suggested reduction of \$169,460.75, the total Dinsmore reduction is \$444,450.75, or roughly 9% of the fees*". Such reduction was reflected in the Fee Application filed by Dinsmore & Shohl LLP, Dkt. No. 1621, at p. 2, ll. 3-6, p. 7-ll. 27-28 - p. 8, l. 2, p. 27, A. Summary of Fees, ll. 11-14."

| 1608 | Grobstein Teeple, LLP Accountants for Trustee | <u>Fees/Expenses Requested</u> | <u>Fees/Expenses after reduction discussed in employment application (with 15% reduction as discussed below)</u> | <u>Trustee's request to pay with 10% holdback</u> |
|------|--|--------------------------------|--|---|
| | | \$307,466.50 | \$261,346.52 | \$235,211.87 |
| | | \$51.03 | \$51.03 | \$51.03 |
| | | | | ----- |
| | | | | \$235,262.90 |

Trustee's Comments: I have no objection to the requested fees and expenses of Grobstein Teeple LLP ("GT" and "GT Application"). I agree with the Examiner and believe that the fees and expenses are reasonable under the circumstances and substantial results have been achieved. As provided in GT's employment application, GT agreed that if general unsecured creditors do not receive at least a 25% distribution on allowed claims, GT would take a voluntary 15% reduction on its standard hourly rates to the extent GT's fees were approved by the Court. Further, should general unsecured creditors receive a distribution of more than 25%, GT will have the ability to request that the Court allow 100% of its fees. At this time GT is only seeking payment of \$261,346.52 (85% of the fees sought). I request that the Court reserve jurisdiction to award GT additional fees as related to its 15% voluntary reduction.

| Dk. 1576 | Robert F. Bicher & Associates Field Agent and Forensic Analyst | <u>Fees/Expenses Requested</u> | <u>Fees/Expenses after \$298 reduction requested by Examiner</u> | <u>Trustee's request to pay</u> |
|----------|---|--------------------------------|--|---------------------------------|
| | | \$70,478.00 | \$70,180.00 | \$70,180.00 |
| | | \$1,259.27 | \$1,259.27 | \$1,259.27 |
| | | | | ----- |
| | | | | \$71,439.27 |

Trustee's Comments: I have no objection to the requested fees (after the small reduction of \$298) and expenses of Robert F. Bicher & Associates ("RFB" and "RFB Application"). At my request RFB agreed to a substantially discounted rate for certain claim analysis services – from \$250/hr to \$120/hr which resulted in a saving to the Estate of \$7,709 and an overall reduction in the blended hourly rate from \$154/hr to \$139/hr. Further, I agree with the Examiner and believe that the fees and expenses are reasonable under the circumstances (with the small reduction of \$298) and substantial results have been achieved.

| | | | | |
|------|---|--------------------------------|------------------------|---|
| 1577 | Omni Agent Solutions, Inc. Claims and Noticing Agent for Estate | <u>Fees/Expenses Requested</u> | No reduction requested | <u>Trustee's request to pay with 10% holdback</u> |
| | | \$826,644.60 | | \$743,980.14 |
| | | \$72,399.12 | | \$72,399.12 |
| | | | | ----- |
| | | | | \$816,379.26 |

Trustee's Comments: I have requested a 10% holdback pending final fee applications. Further, I reserve the right to provide comments once Omni has filed its final fee application.

| | | | | |
|----------|--|--------------------------------|--|---|
| Dk. 1619 | Fox Rothschild LLP Counsel to the Committee of Unsecured Creditors | <u>Fees/Expenses Requested</u> | <u>Fees/Expenses after fee and expense reductions requested by Examiner of \$3,073.50 and \$2,402.05 and the OUST in the amount of \$3,647</u> | <u>Trustee's request to pay with 10% holdback</u> |
| | | \$1,050,894.00 | \$1,044,173.50 | \$939,756.15 |
| | | \$19,823.67 | \$17,421.62 | \$17,421.62 |
| | | | | ----- |
| | | | | \$957,177.77 |

Trustee's comments: I have had conversations with Fox Rothschild LLP ("FR" and the "FR Application") to discuss the FR Application. I voiced my concerns and those concerns have been, and continue to be, addressed by FR. FR has agreed to a 10% holdback. I reserve the right to further comment and/or address issues arising with FR's fees and expenses should the need arise.

| Dk. 1620 | Force Ten Partners Financial Advisor to the Official Committee of Unsecured Creditors | <u>Fees/Expenses Requested</u> | (no reductions) | <u>Trustee's request to pay 10% holdback</u> |
|-------------|--|------------------------------------|-----------------|--|
| | | \$187,620.00 | | \$168,858.00 |
| | | \$0.00 | | \$0.00 |
| | | | | ----- |
| | | | | \$168,858.00 |

Trustee's comments: Force Ten Partners ("F10" and "F10 Application") has agreed to a 10% holdback pending final fee applications. Upon appointment of F10, I was concerned about the estate having compensate two separate groups of financial advisors / accountants. At my request, the attorneys at FR, representatives of F10 and GT, and I conferred and bright lines were created so that there was no duplication of efforts. Generally speaking, F10 focused on analysis of the sale and receipt of funds and took the lead with regard to plan and disclosure statement issues including feasibility. GT focused on litigation support and forensic accounting. As a result of this early meeting, the parties understood their primary respective roles. FR and the Committee and I made sure that there was minimal duplication of efforts. And to everyone's credit, this goal was achieved.

5. I have been in extensive discussions with the Office of the United States Trustee ("OUST") and the Professionals regarding the Fee Applications. After extensive review of the Fee Applications, the OUST and I have asked for certain concessions which are set forth above. Further, at the request of the OUST, this will confirm that after including the prior disbursements, and the proposed plan and fee application distributions in the next month or two, I calculate the total prior and proposed disbursements at \$14,315,011.34 for which my statutory fee under 11 U.S.C. § 326(a) is \$452,700.34.

6. At this point in time, unencumbered funds on hand total \$12,407,402. As a result of the confirmation of the plan, I have issued or will issue checks totaling approximately \$2,872,300 for payments due on the effective date, which will leave a remaining balance in the Estate of approximately \$9,535,102.

I declare under penalty of perjury that the foregoing is true and correct. Executed on September 18, 2024.

/s/ Richard A. Marshack
RICHARD A. MARSHACK

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
870 Roosevelt, Irvine, CA 92620

A true and correct copy of the foregoing document entitled (*specify*): **OMNIBUS DECLARATION OF TRUSTEE IN SUPPORT OF APPLICATION FOR ALLOWANCE OF FEES AND COSTS** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **September 18, 2024**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**:

On , I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

DEBTOR – mail redirected to Trustee

☐ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **September 18, 2024**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

VIA PERSONAL DELIVERY:

PRESIDING JUDGE'S COPY
HONORABLE SCOTT C. CLARKSON
UNITED STATES BANKRUPTCY
COURT
411 WEST FOURTH STREET, SUITE
5130 SANTA ANA, CA 92701-4593

VIA EMAIL:

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nancy.rapoport@unlv.edu

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BICHER & ASSOCIATES
Robert F. Bicher
rfbicher@earthlink.net

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

September 18, 2024
Date

Pamela Kraus
Printed Name

/s/ Pamela Kraus
Signature

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: continued:

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